

Revenue Procedure 84-6

Reprinted from IR Bulletin 1984-5 dated
January 30, 1984

T 22 44/2: 1239
 Department of the Treasury
Internal Revenue Service

Publication 1239 (2-84)

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372

Requirements and Conditions for Submitting Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, on Magnetic Tape

26 CFR 601.602: Forms and instructions.
(Also Part I, Section 6053; 31.6053-3.)

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PART A.—GENERAL

SECTION 1. PURPOSE

.01 The purpose of this Revenue
Procedure is to provide the require-
ments and conditions for submitting

Form 8027, Employer's Annual In-
formation Return of Tip Income and
Allocated Tips, on magnetic tape in-
stead of filing paper returns. Form
8027 information may be filed on
magnetic tape and sent annually to
the Service beginning in 1984. The
due date for the first submission of
Form 8027 on magnetic tape to the
Internal Revenue Service is February
29, 1984.

SEC. 2. APPLICATION FOR MAGNETIC MEDIA REPORTING

.01 For the purposes of this Re-
venue Procedure, the employer is the

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organization supplying the information and the transmitter is the organization preparing the magnetic media file. The employer and transmitter may be the same organization. Employers or their transmitters are required to complete Form 4419, Application for Magnetic Media Reporting of Information Returns. Requests for copies of this form or for additional information on magnetic media reporting should be addressed to the attention of the Magnetic Media Coordinator of the Service Center listed in PART A, SEC. 7. of this Revenue Procedure.

.02 The Service will act on an application and notify the applicant of authorization to file, in writing, within 30 days of receipt of the application. Magnetic media returns may not be filed with the Service until the application has been approved.

.03 The Service will assist new filers with their initial magnetic media submission by encouraging the submission of test files for review in advance of the filing season. Approved employers or transmitters who wish to submit a test file should contact the Magnetic Media Coordinator of the Service Center listed in PART A, SEC. 7. of this Revenue Procedure.

.04 If there are hardware or software changes that would affect the characteristics of the magnetic media submission, the employer (or its transmitter) is required to submit a new Form 4419.

.05 Only employers or transmitters using equipment compatible with the Service's equipment will have their applications approved. Compatible tape characteristics are shown in PART B, SEC. 1.

SEC. 3. FILING OF MAGNETIC MEDIA REPORTS

.01 Packaging, shipping, and mailing instructions will be provided by the Service within 45 days of the granting of approval. A magnetic tape reporting package, which includes all necessary transmittals and labels, will be mailed to all approved filers.

.02 With the Service's concurrence, employers can submit a portion of their returns on magnetic media and the remainder on paper Forms 8027, provided there is NO

DUPLICATE FILING. The magnetic media records and paper forms must be filed at the INTERNAL REVENUE SERVICE CENTER listed in Part A, SEC. 7. of this Revenue Procedure. A Form 8027-T, Transmittal of Employer's Annual Report of Allocated Tips, must accompany paper submissions and a Form 4804, Transmittal of Information Returns Reported on Magnetic Media, must accompany magnetic media submissions.

.03 The affidavit which appears on Forms 8027-T and 4804 should be signed by the employer. A transmitter, service bureau, or disbursing agent may, however, sign the affidavit on behalf of the employer if all of these conditions are met:

(a) It has the authority to sign the affidavit under an agency agreement (either oral, written, or implied) that is valid under the State law.

(b) It signs the affidavit and adds the caption "For: (name of employer)".

.04 Although a duly authorized agent signs the affidavit, the employer is held responsible for the accuracy of the Form 8027 and will be liable for penalties for failure to comply with filing requirements.

.05 If a portion of the returns are submitted on paper documents, include a statement on the Form 8027-T that the remaining returns are being filed on magnetic media. Please note that Form 8027-T normally applies to the filing of information returns on paper; however, filers of magnetic media must review the Form 8027-T and file Form 8027-T if appropriate.

.06 If an allocation of tips is based on a good faith agreement, a copy of the agreement must accompany the submission.

.07 If an allocation rate of less than 8% has been granted by the District Director, a copy of the determination letter must accompany the submission. Employers with more than one establishment can receive approval from one district in each IRS region where establishments are located (see section 31.6053-3(h)(4) of the Employment Tax Regulations).

SEC. 4. FILING DATES

.01 Magnetic tape reporting to the Service for Form 8027 must be on a

calendar year basis. The first due date of either paper or tape Forms 8027 is February 29, 1984.

SEC. 5. PROCESSING OF MAGNETIC MEDIA RETURNS

.01 The Service will copy the information from the original tapes and return the original tapes to the employer. Normally tapes will be returned within three months after the annual due date for submission to the Service, or within three months after actual receipt of acceptable tapes, whichever is later.

.02 All files submitted must conform totally to this revenue procedure. *IF FILES ARE UNPROCESSIBLE, THEY WILL BE RETURNED TO THE FILER FOR CORRECTION.* Corrected files must be filed with the Service Center as soon as possible. If the delay will be more than two weeks, contact the Service Center Magnetic Media Coordinator for instructions. Corrected files will be returned by the Service within six months of receipt.

SEC. 6. EFFECT ON PAPER RETURNS

.01 If a portion of the returns is reported on magnetic media and the remainder is reported on paper forms, those returns not submitted on magnetic media must be filed on Form 8027.

SEC. 7. MAGNETIC MEDIA COORDINATOR CONTACT

Requests for additional copies of this revenue procedure or for additional information on magnetic media reporting of Forms 8027 should be addressed to the attention of the Magnetic Media Coordinator of:

Internal Revenue Service
Andover Service Center
Post Office Box 311
Andover, MA 01810

SEC. 8. DEFINITIONS

Element	Description
EIN	Employer Identification Number which has been assigned by Internal Revenue Service to the reporting entity.

Element Employer	Description The organization supplying the information.
Establishment	A food or beverage operation where tipping of food or beverage employees is customary.
File	For the purpose of this procedure, a file consists of all magnetic media records submitted by an Employer or Transmitter.
Transmitter	Person or organization preparing magnetic media file(s). May be Employer or agent of Employer.

PART B. MAGNETIC TAPE SPECIFICATIONS

SECTION 1. GENERAL

.01 The magnetic tape specifications contained in this part of the procedure define the required format and contents of the records to be included in the file. These specifications must be adhered to unless deviations have been specifically granted by the Service in writing.

.02 In most instances, the Service will be able to process any compatible tape files. Compatible tape files must meet any one set of the following:

- (a) 7 channel BCD (binary coded decimal) with
 - (1) Either Even or Odd Parity and
 - (2) A density of 800 BPI.
- (b) 9 channel EBCDIC (Extended Binary Coded Decimal Interchange Code) with

- (1) Odd Parity and
- (2) A density of 800, 1600, or 6250 BPI.
- (c) 9 channel ASCII (American Standard Coded Information Interchange) with
 - (1) Odd Parity and
 - (2) A density of 800, 1600, or 6250 BPI.

.03 All compatible tape files must have the following characteristics:

- (a) Type of tape—0.5 inch (12.7 mm) wide, computer grade magnetic tape on reels of up to 2400 feet (731.52 m) within the following specifications:
 - (1) Tape thickness: 1.0 or 1.5 mils
 - (2) Reel diameter: 10.5 inch (26.67 cm), 8.5 inch (21.59 cm), or 7 inch (17.78 cm)

(b) Interrecord Gap— $\frac{1}{4}$ inch.

SEC. 2. RECORD LENGTH

.01 The tape record defined in this procedure may be blocked or unblocked, subject to the following:

- (a) **A FIXED RECORD OF 468 POSITIONS IS REQUIRED.**
- (b) All records except the Header and Trailer Labels may be blocked.
- (c) A block must not exceed 2340 tape positions.
- (d) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9's. Do not pad a block with blanks.

SEC. 3. OPTIONS FOR FILING

For the purposes of this procedure

the following conventions must be used.

Header Label:

1. Employers may use standard headers provided they begin with 1HDR, HDR1, VOL1, or VOL2.
2. Consist of a maximum of 80 positions.
3. Header and Trailer Labels are optional unless more than one reel is being submitted. If more than one reel is being submitted Header and Trailer Labels are REQUIRED.

Trailer Label:

1. Standard trailer labels may be used provided that they begin with 1EOR, 1EOF, EOR1, or EOF1.
2. Consist of a maximum of 80 positions.
3. Header and Trailer Labels are optional unless more than one reel is being submitted. If more than one reel is being submitted Header and Trailer Labels are REQUIRED.

Record Mark:

1. Special character used to separate blocked records on tape.
2. Can be written only at the end of a record or block.
3. For odd parity tapes, use BCD bit configuration 011010 ("A82").

Tape Mark:

1. Used to signify the physical end of the recording on tape.
2. For even parity, use BCD configuration 001111 ("8421").
3. May follow the header label and precede and/or follow the trailer label.

RECORD NAME: 8027 MAGNETIC TAPE RECORD

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>
1-15	Establishment Identification Number	15	REQUIRED. Enter the unique 15 digit number for each establishment. The number is determined as follows: A. The first nine digits must be the EIN as shown on the employer's Form 941 or 941E, and in tape positions 132-140 of this record. B. The tenth digit identifies the kind of establishment. Enter the number which describes the type of establishment, as shown below: 1 for an establishment that serves evening meals only (with or without alcoholic beverages).

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>
			2 for an establishment that serves evening meals and other meals (with or without alcoholic beverages).
			3 for an establishment that serves only meals other than evening meals (with or without alcoholic beverages).
			4 for an establishment that serves food, if at all, only as an incidental part of the business of serving alcoholic beverages.
			C. The last five digits are for identifying individual establishments of an employer reporting under the same EIN. The employer numbers the various establishments uniquely until each establishment the employer is required to file a return for has a number. NUMERICS ONLY.
16-55	Establishment Name	40	REQUIRED. Enter the name of the establishment. Left justify and fill unused positions with blanks. ALLOWABLE CHARACTERS ARE ALPHAS, NUMERICS, BLANKS, HYPHENS, AMPERSANDS, AND SLASHES.
56-95	Establishment Street Address	40	REQUIRED. Enter the street address of the establishment. Left justify and blank fill. ALLOWABLE CHARACTERS ARE ALPHAS, NUMERICS, SLASHES, HYPHENS, AMPERSANDS, AND BLANKS.
96-120	Establishment City	25	REQUIRED. Enter the city of the establishment. Left justify and blank fill. ALLOWABLE CHARACTERS ARE ALPHAS, HYPHENS AND BLANKS.
121-122	Establishment State	2	REQUIRED. Enter state code of the establishment; must be one of the following:
			state
			Alabama
			Alaska
			Arizona
			Arkansas
			California
			Colorado
			Connecticut
			Delaware
			District of Columbia
			Florida
			Georgia
			Hawaii
			Idaho
			Illinois
			Indiana
			Iowa
			Kansas
			Kentucky
			Louisiana
			Maine
			Maryland
			Massachusetts
			Michigan
			Minnesota
			Mississippi
			Missouri
			Montana
			Nebraska
			Nevada
			New Hampshire
			New Jersey
			code:
			AL
			AK
			AZ
			AR
			CA
			CO
			CT
			DE
			DC
			FL
			GA
			HI
			ID
			IL
			IN
			IA
			KS
			KY
			LA
			ME
			MD
			MA
			MI
			MN
			MS
			MO
			MN
			NE
			NV
			NH
			NJ

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>	
			New Mexico	NM
			New York	NY
			North Carolina	NC
			North Dakota	ND
			Ohio	OH
			Oklahoma	OK
			Oregon	OR
			Pennsylvania	PA
			Rhode Island	RI
			South Carolina	SC
			South Dakota	SD
			Tennessee	TN
			Texas	TX
			Utah	UT
			Vermont	VT
			Virginia	VA
			Washington	WA
			West Virginia	WV
			Wisconsin	WI
			Wyoming	WY
123-131	Establishment ZIP Code	9	REQUIRED. Enter the ZIP code of the establishment. Left justify and blank fill. ALLOWABLE CHARACTERS ARE NINE NUMERICS or FIVE NUMERICS AND FOUR BLANKS.	
132-140	Employer Identification Number	9	REQUIRED. Enter the 9-digit number assigned to the employer by IRS. DO NOT ENTER HYPHENS, ALPHA CHARACTERS, ALL 9's, or ALL ZEROES.	
141-180	Employer Name	40	REQUIRED. Enter the name of the employer as it appears on your tax forms (e.g. Form 941). Any extraneous information must be deleted. Left justify and blank fill. ALLOWABLE CHARACTERS ARE ALPHAS, BLANKS, NUMERICS, AMPERSANDS, HYPHENS, AND SLASHES.	
181-220	Employer Street Address	40	REQUIRED. Enter street address of employer. Left justify and blank fill. ALLOWABLE CHARACTERS ARE ALPHAS, NUMERICS, HYPHENS, AMPERSANDS, SLASHES AND BLANKS.	
221-245	Employer City	25	REQUIRED. Enter the city of the employer. Left justify and blank fill. ALLOWABLE CHARACTERS ARE ALPHAS, HYPHENS, AND BLANKS.	
246-247	Employer State	2	REQUIRED. Enter state code of employer. Must be one of the abbreviations shown above in the state abbreviation table for Establishment State (Tape Positions 121-122).	
248-256	Employer ZIP Code	9	REQUIRED. Enter ZIP code of employer. Left justify and blank fill. ALLOWABLE CHARACTERS ARE NINE NUMERICS or FIVE NUMERICS AND FOUR BLANKS.	
257-268	Charged Tips (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total amount of tips that are shown on charge receipts for this period in 1983. Field is in dollars and cents. Right justify and zero fill. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DECIMAL POINTS, DOLLAR SIGNS, OR COMMAS.	

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>
269-280	Charged Tips (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total amount of tips that are shown on charge receipts for this period in 1983. Field is in dollars and cents. Right justify and zero fill. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DECIMAL POINTS, DOLLAR SIGNS, OR COMMAS.
281-292	Charged Receipts (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total sales, other than carryout sales or sales with an added service charge of 10 percent or more, that are on charge receipts on which there were charged tips for this period in 1983. This includes credit card charges, other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice consistently excludes charges to a hotel room. Do not include any state or local taxes in the amount reported. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT INCLUDE DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
293-304	Charged Receipts (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total sales, other than carryout sales or sales with an added service charge of 10 percent or more, that are on charge receipts on which there were charged tips for this period in 1983. This includes credit card charges, other credit arrangements, and charges to a hotel room unless the employer's normal accounting practice consistently excludes charges to a hotel room. Do not include any state or local taxes in the amount reported. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT INCLUDE DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
305-316	Service Charges Less Than 10 Percent (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total amount of service charges less than 10 percent that have been added to customer's bills and have been distributed to your employees for this period of 1983. In general, service charges added to the bill are not tips since the customer does not have a choice. These service charges are treated as wages and are included on Form W-2. For a more detailed explanation, see Revenue Ruling 69-28, which is contained in the Internal Revenue Cumulative Bulletin 1969-1 starting on page 270. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
317-328	Service Charges Less Than 10 Percent (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total amount of service charges less than 10 percent that have been added to customer's bills and have been distributed to your employees for this period of 1983. In general, service charges added to the bill are not tips since the customer does not have a choice. These service charges are treated as wages and are included on Form W-2. For a more detailed explanation, see Revenue Ruling 69-28, which is contained in the Internal Revenue Cumulative Bulletin 1969-1 starting on page 270. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
329-340	Indirect Tips Reported (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total amount of tips reported by indirectly tipped employees (e.g. busboys, service bartenders, cooks) for this period of 1983. Do not include tips received by employees in December, 1982 but not reported until January, 1983. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>
341-352	Indirect Tips Reported (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total amount of tips reported by indirectly tipped employees (e.g. busboys, service bartenders, cooks) for this period of 1983. Include tips received by employees in December, 1983 but not reported until January, 1984. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
353-364	Direct Tips Reported (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total amount of tips reported by directly tipped employees (e.g. waiters, waitresses, bartenders) for this period of 1983. Do not include tips received by employees in December, 1982 but not reported until January, 1983. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
365-376	Direct Tips Reported (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total amount of tips reported by directly tipped employees (e.g. waiters, waitresses, bartenders) for this period of 1983. Include tips received by employees in December, 1983 but not reported until January, 1984. Right justify and zero fill. Field is in dollars and cents. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
377-388	Total Tips Reported (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total amount of tips reported by all employees (e.g. busboys, cooks, waiters, waitresses, bartenders) for this period of 1983. Do not include tips received by employees in December 1982 but not reported until January 1983. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
389-400	Total Tips Reported (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total amount of tips reported by all employees (e.g. busboys, cooks, waiters, waitresses, bartenders) for this period of 1983. Include tips received by employees in December 1983 but not reported until January 1984. Right justify and zero fill. Field is in dollars and cents. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
401-412	Gross Receipts (Jan. 1-Mar. 31)	12	REQUIRED. Enter the total gross receipts from the provision of food and/or beverages for this establishment for this period of 1983. Do not include in gross receipts charged tips shown on charged sales (tape positions 257-268) unless you have reduced the cash sales amount by paying cash to tipped employees for charged tips due to them. Do not include state or local taxes in gross receipts. If you do not charge separately for food or beverages when other services are included (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate reflects the cost of providing the food or beverages plus a reasonable profit factor. Right justify and zero fill. Field is in dollars and cents. If no entry zero fill. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
413-424	Gross Receipts (Apr. 1-Dec. 31)	12	REQUIRED. Enter the total gross receipts from the provision of food and/or beverages for this establishment for this period of 1983. Do not include in gross receipts charged tips shown on charged sales (tape positions 269-280) unless you have reduced

<i>Tape Position</i>	<i>Field Title</i>	<i>Length</i>	<i>Description and Remarks</i>
			the cash sales amount by paying cash to tipped employees for charged tips due to them. Do not include state or local taxes in gross receipts. If you do not charge separately for food or beverages when other services are included (such as a package deal for food and lodging), make a good faith estimate of the gross receipts attributable to the food or beverages. This estimate reflects the cost of providing the food or beverages plus a reasonable profit factor. Right justify and zero fill. Field is in dollars and cents. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
425-436	Tip Percentage Rate Times Gross Receipts (Apr. 1-Dec. 31)	12	REQUIRED. Enter the amount determined by multiplying Gross Receipts for this period of 1983 (tape positions 413-424) by the Tip Percentage Rate (tape positions 437-440). Right justify and zero fill. For example, if the value of Gross Receipts is "000045678900" and Tip Percentage rate is "0800", multiply \$456,789.00 by .0800 to get \$36,543.12 and enter "000003654312". If tips are allocated using other than the 9 month period from April 1 to Dec. 31, enter zeros. Field is in dollars and cents. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
437-440	Tip Percentage Rate	4	REQUIRED. Enter 8 percent (0800) unless a lower rate has been granted by the District Director. The determination letter must accompany the magnetic media submission. NUMERICS ONLY. DO NOT ENTER DECIMAL POINT.
441-452	Allocated Tips (Apr. 1-Dec. 31)	12	REQUIRED. If Tip Percentage Rate Times Gross Receipts (tape positions 425-436) is greater than Total Tips Reported (tape positions 389-400) for this period of 1983, then the difference becomes Allocated Tips. Otherwise, enter all zeros. Right justify and zero fill. If tips are allocated using other than the 9 month period from April 1 to Dec. 31, enter the amount of allocated tips from your records. Field is in dollars and cents. NUMERICS ONLY. DO NOT ENTER DOLLAR SIGNS, DECIMAL POINTS, OR COMMAS.
453	Allocation Method	1	REQUIRED. Enter the allocation method used if Allocated Tips (tape positions 441-452) is greater than zero as follows: 1 for allocation based on hours worked. 2 for allocation based on gross receipts. 3 for allocation based on a good faith agreement. The good faith agreement must accompany the magnetic media submission. If Allocated tips is equal to zero, enter 0 (zero).
454-457	Number of Directly Tipped Employees	4	REQUIRED. Enter the total number of directly tipped employees employed by the establishment for tax year 1983. Right justify and zero fill. NUMERICS ONLY.
458-462	Transmitter Control Code (TCC)	5	REQUIRED. Enter the 5-digit Transmitter Control Code assigned by the IRS.
463	"BLANK"	1	REQUIRED. Enter character used to represent a blank.
464	"HYPHEN"	1	REQUIRED. Enter character used to represent a hyphen.
465	"SLASH"	1	REQUIRED. Enter character used to represent a slash.
466	"AMPERSAND"	1	REQUIRED. Enter character used to represent an ampersand.
467-468	IRS USE	2	Blanks.